



TOWN OF
WELLINGTON

ADOPTED **ANNUAL BUDGET 2023**



GENERAL OPERATING REVENUES
AND
CIP

			2020	2021	2022 Budget	Amended 2022	2023	2024	2025	2026	2027	
201-01-3110	Property Tax			\$ 1,520,617	\$ 1,653,374	\$ 1,653,374	\$ 1,681,506	\$ 1,933,732	\$ 2,030,418	\$ 2,131,939	\$ 2,451,730	
201-01-3130	Sales Tax				\$ 2,134,069	\$ 2,373,177	\$ 2,467,524	\$ 2,566,225	\$ 2,668,874	\$ 2,775,629	\$ 2,886,654	
201-01-3140	Bldg Material Use Tax			\$ 497,730	\$ 390,000	\$ 390,000	\$ 347,160	\$ 537,000	\$ 631,200	\$ 662,760	\$ 695,898	
201-01-3135	Severance Taxes/Mineral Lease		42,538	\$ 12,628	\$ 42,538	\$ 69,551	\$ 75,000	\$ 60,000	\$ 45,000	\$ 45,000	\$ 45,000	
201-03-3160,3170,3180,3190	Franchise Fees				\$ 199,400	\$ 199,400	\$ 209,520	\$ 217,092	\$ 224,948	\$ 233,102	\$ 241,562	
201-02-3155,201-02-3430,201-02-3435,201-02-3462	Misc Bldg Permits				\$ 28,300	\$ 28,300	\$ 30,000	\$ 35,000	\$ 40,000	\$ 42,000	\$ 44,000	
201-02-3450	Bldg Inspect Fees					\$ 420,000	\$ 480,600	\$ 680,000	\$ 784,000	\$ 799,680	\$ 815,674	
201-04-3220,3210	Bldg Admin Fee					\$ 40,000	\$ 53,000	\$ 70,000	\$ 78,000	\$ 81,900	\$ 85,995	
201-05-3420,3510	Business Licenses, includes Liquor				\$ 18,700	\$ 18,700	\$ 18,700	\$ 18,700	\$ 18,700	\$ 18,700	\$ 18,700	
	Land Use Fees				\$ 16,000	\$ 16,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
	Court Fines				\$ 4,500	\$ 4,500	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	
	Misc Other Revenues				\$ 24,900	\$ 37,453	\$ 39,500	\$ 33,700	\$ 33,700	\$ 33,700	\$ 33,700	
these round up to Misc Revenues	LCSD Admin				\$ 500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
	Cemetery				\$ 7,200	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	\$ 9,500	
	Library Fines				\$ 9,000	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
	Investment Earnings				\$ 5,000	\$ 20,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	\$ 22,000	
	Real Misc				\$ 3,200	\$ 4,953	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	
	Grants:				\$ -	\$ -						
	Indirect/Overhead Charges				\$ 3,100,732	\$ 3,100,732	\$ -					
	Total Revenue				\$ 7,637,413	\$ 8,388,640	\$ 5,487,010	\$ 6,235,949	\$ 6,639,341	\$ 6,908,910	\$ 7,403,414	
	Less: Operating Costs WITHOUT SALARY COSTS THAT ARE DIRECTLY CHARGED TO DEPARTMENTS				\$ (8,350,912)		\$ (5,436,644)	\$ (5,762,843)	\$ (6,108,613)	\$ (6,475,130)	\$ (6,863,638)	
	Less: CIP					\$ (350,000)	\$ (205,000)	\$ (275,000)	\$ (95,000)	\$ (445,000)	\$ (1,020,000)	
	Available for Future Use						\$ (154,634)	\$ 198,106	\$ 435,728	\$ (11,220)	\$ (480,224)	

GENERAL OPERATING REVENUES
AND
CIP

Capital Expenditures												
Equipment:		Prior Yr Cost	2021 Actual	2022 Budget	2022 Amendments	Amended 2022	2023	2024	2025	2026	2027	2023 CIP TOTAL
Acct Number	Capital Projects:											
211-80-4000	Downtown Master Plan (aka Downtown Area Study)	-		\$ 85,000			\$ -	\$ 25,000	\$ 60,000			\$ 85,000
211-80-4001	3749 Harrison Exo & Prop Acquisition	1,241,257		\$ 1,050,000	\$ (700,000)	\$ 350,000						\$ -
	ADA Lift in Municipal Services Bldg						\$ 40,000					\$ 40,000
211-80-4002	Comprehensive Plan/Land Use Needs Assessment	123,142	\$ 56,858	\$ 20,000								\$ -
211-80-4003	Phase I Space Needs Assessment/Future Facility Needs	32,000										\$ -
211-80-4003	Phase II Design							\$ 150,000				\$ 150,000
211-80-4003	Phase III Construction of Facility									\$ 350,000	\$ 1,000,000	\$ 1,350,000
211-80-4004	Economic Development Strategic Plan Update	-						\$ 80,000				\$ 80,000
211-80-4005	Recreation Center feasibility study	-							\$ 50,000			\$ 50,000
	Housing Needs Assessment and Strategy Development						\$ 70,000					\$ 70,000
	Transportation Master Plan											\$ -
211-80-4054	Tract F	-		\$ 230,000			\$ 75,000					\$ 75,000

GENERAL OPERATING REVENUES
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	ADA community improvements						\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
211-80-4071	Seal Roofing at Leeper Center			\$ 12,500								\$ -
211-80-4072	Shared Parking Lot			\$ 150,000	\$ (150,000)							\$ -
211-80-4073	Facility HVAC Improvements			\$ 38,000								\$ -
211-80-4074	Point to Point Wireless Network			\$ 100,000	\$ (100,000)							\$ -
	Sixth Street Electric Distribution Undergrounding and Street Lights Bonfire Subdivision - DA									\$ 75,000		\$ 75,000
Total Capital Equipment and Projects		1,396,399	56,858	1,685,500	(950,000)	350,000	205,000	275,000	130,000	445,000	1,020,000	\$ 2,075,000

LEGISLATIVE		12/31/2021		2023 Budget	2022/2023	2022/2023	Notes
Account number	Description	2021 Actual	2022 Budget		\$ CHANGE	% CHANGE	
201-11-5102	Benefits	\$ 803	\$ 859	\$ 859	\$ -	0.0%	
201-11-5107	Official Compensation	\$ 10,100	\$ 10,800	\$ 10,800	\$ -	0.0%	No change here
201-11-5192	CAC	-	\$ 35,160	\$ 40,430	\$ 5,270	15.0%	Draft #; for BOT consideration
201-11-5331	Publishing and Legal	\$ 3,132	\$ 1,500	\$ 1,700	\$ 200	13.3%	
201-11-5335	Dues and Subscriptions	\$ 1,733	\$ 2,500	\$ 4,058	\$ 1,558	62.3%	DCI \$475; CML \$1,820; Chamber \$2,000
201-11-5352	Muni Legal Services	-	\$ -	\$ 35,000	\$ 35,000	35000.0%	For BOT legal expenses; allocate legal expenses between Administration and Policy
201-11-5356	Professional Services	-	\$ 10,000		\$ (10,000)	-100.0%	
201-11-5363	R&M Computer/Office Equip	-	\$ 6,000	\$ -	\$ (6,000)	-100.0%	Computers will need to be purchased for new BOT in 2024
201-11-5380	Professional Development	\$ 4,561	\$ 10,000	\$ 10,000	\$ -	0.0%	Primarily CML
201-11-5414	Election Expenses	\$ 24,994	-	\$ -	\$ -	0.0%	
201-11-5530	Code Review and Update	\$ 5,112	-	\$ -	\$ -	0.0%	
201-11-5950	Fireworks	\$ 80,945	\$ 107,500	\$ 51,407	\$ (56,093)	-52.2%	
201-11-5951	Board Discretionary Fund	\$ 3,091	\$ 61,500	\$ 20,000	\$ (41,500)	-67.5%	Includes the 4th of July Fireworks
201-11-5952	Hug Grant		\$ 6,000	\$ 12,000	\$ 6,000	100.0%	
TOTAL		\$ 134,472	\$ 251,819	\$ 186,254	\$ (71,565)	-28.4%	

main street is going to come in
eagles after hour \$5000
no request from Boys and Girls Club
fireworks in Board Discretionary Fund ~ 51,000
CML dues halved 1820

ADMINISTRATION Account number	Description	UNAUDITED 2021 Actual	2022 Budget	2023 Budget	2022/2023 \$ Change	2022/2023 % Change	Notes
201-13-5100	Wages & Salaries	\$ 395,087	\$ 475,937	\$	\$ 46,132	8.8%	
	General Fund			\$ 313,810	\$ -		
	Water Fund			\$ 65,200	\$ -		
	Sewer			\$ 65,200	\$ -		
	Drainage			\$ 5,641	\$ -		
	Streets			\$ 23,438	\$ -		
	Parks			\$ 69,702	\$ -		
				\$ -			
201-13-5102	Benefits	\$ 79,304	\$ 112,354	\$	\$ 7,972	6.6%	
	General Fund			\$ 73,655	\$ -		
	Water Fund			\$ 14,268	\$ -		
	Sewer			\$ 14,268	\$ -		
	Drainage			\$ 966	\$ -		
	Streets			\$ 4,828	\$ -		
	Parks			\$ 12,341	\$ -		
				\$ -			
201-13-5214	Office supplies	-	\$ 1,500	\$ 1,500	\$ -	0.0%	
201-13-5331	Publishing & Legal Notices	\$ 240	\$ 1,000	\$ -	\$ (1,000)		All are consolidated in the Clerk Dept
201-13-5335	Dues & Subscriptions	\$ 10,227	\$ 8,500	\$ 8,500	\$ -	0.0%	ICMA, CCMA, UPSTATE, Eco Devo, DCI
201-13-5336	Community Outreach	\$ 806	\$ 2,500	\$ 2,500	\$ -	0.0%	Food for public meetings / translation for public meetings
201-13-5352	Legal Services	\$ 85,335	\$ 100,000	\$ 65,000	\$ (35,000)		Move 35K to Legislative
201-13-5356	Professional Fees	\$ 12,925	\$ 15,000	\$ 30,000	\$ 15,000	100.0%	Facilitator, survey
201-13-5363	R&M Computer/Office Equip	\$ 51,632	\$ 13,800	\$ 5,000	\$ (8,800)	-63.8%	
201-13-5380	Professional Development	\$ 716	\$ 8,000	\$ 11,645	\$ 3,645	45.6%	ICMA x 3; CCCMA x 2; CML x 1; State and local CML and marketing trainings
201-13-5496	Community Relations	\$ 829	\$ 6,500	\$ 11,646	\$ 5,146	79.2%	This budget is for items required for marketing, public outreach, etc.
201-13-5903	Main Street Grants/ARPA	-	\$ 569,627				Spending entire grant in 2022
201-13-5933	Senior Bus	-	\$ 6,000	\$ 8,000	\$ 2,000	33.3%	
	TOTALS without Grant	\$ 637,101	\$ 751,091	\$ 807,107	\$ 35,095	4.7%	Without Salaries, the costs increase by 15,991
	With Grant		\$ 1,320,718				

JUDICIAL		12/31/2021	12/31/2022	2023 Budget	2022/2023	2022/2023	Notes
Account number	Description	2021 Actual	2022 Budget		\$ Change	% Change	
201-12-5100	Salaries	-	-	11,161	\$ 11,161		20% of the GF Clerk Admin Position is dedicated to the Court
201-12-5102	Benefits			2,987	\$ 2,987		20% of the Clerk Admin Position is dedicated to the Court
201-12-5109	Magistrate	4,500	9,000	9,000	\$ -	0.0%	
201-12-5214	Office Supplies	232	2,500	1,000	\$ (1,500)	-60.0%	
201-12-5359	Prosecuting Attorney	4,199	7,500	8,250	\$ 750	10.0%	10% Increase as the number of tickets being written have increased in 2022.
201-12-5380	Professional Development	124	1,000	1,500	\$ 500	50.0%	CAMCA & CMJA Annual Membership, CAMCA Conference, CAMCA & CMJA PDO
201-12-5394	Jury Fees	-	-	1,000	\$ 1,000		Judge recommended this be budgeted as it is unknown if a jury trial will be needed.
201-12-5498	Court Appointed Counsel	225	1,000	1,000	\$ -		
201-12-5499	Translator Fees	-	250	500	\$ 250	100.0%	Translator fees range between \$30-\$70/hour
TOTALS		9,280	21,250	36,398	\$ 15,148	71.3%	82% of this change is because we are correctly allocating the admin costs Without this allocation the increase is \$2,500 or 12%

CLERK		12/31/2021	12/31/2022	2023 Budget	2022/2023	2022/2023	Notes
Account number		2021 Actual	2022 Budget		\$ Change	% Change	
201-15-5100	Wages & Salaries	\$ 130,275	\$ 137,769		\$ 4,961	3.6%	Total Salaries = \$139379.60; this excludes the 20% charged to the Judicial Budget Comparing 2022 budget to 2023 total salaries = 151,111
	General Fund			\$ 113,755			
	Water Fund			\$ 13,410			
	Sewer Fund			\$ 13,410			
	Drainage			\$ 1,008			
	Street			\$ 3,558			
	Park			\$ 1,543			Total benefits are \$46,620 w/ the 20% moved to Judicial Budget. It reduces with a personnel change
201-15-5102	Benefits	\$ 52,276	\$ 58,120		\$ (11,502)	-19.8%	
	General Fund			\$ 36,011			
	Water Fund			\$ 4,351			
	Sewer Fund			\$ 4,351			
	Drainage			\$ 304			
	Street			\$ 1,105			Eliminated bottled water; reorganized to ensure every department pays for its own supplies; in 2021 there was coding for the bldg supplies in the Clerk budget
	Park			\$ 496			
201-15-5214	Office Supplies	\$ 11,282	\$ 1,500	\$ 1,500	\$ (9,782)	-652.1%	These costs are \$218*12 to publish in North 40 + ordinances in Coloradan at \$50 a month; rounded to \$3,500
201-15-5331	Publishing Legal Notices	\$ -	\$ -	\$ 3,500	\$ 3,500		
201-15-5335	Dues & Subscriptions	\$ 2,186	\$ 500	\$ 826	\$ (1,360)	-272.0%	CMCA - \$138X2; IIMC - \$175X2, ARMA - \$200
201-15-5356	Professional Services	-	\$ 27,000	\$ 4,000	\$ (23,000)	-85.2%	2022 Records Management System; 2022 recodification of Land Use Code; 2023 \$4,000 for records system annual cost first year and then evaluate future No scanning \$\$\$
201-15-5363	R&M Computer/Office Equi	\$ 10,205	\$ 5,000	\$ 5,000	\$ -	0.0%	2022 laptop for front desk; 2023 equipment replacement
201-15-5380	Professional Development	\$ 1,694	\$ 5,000	\$ 5,000	\$ 3,306	66.1%	IIMC conference x 1; CMCA conference x 2; webinars & records mgmt training

201-15-5381	Mileage Reimbursement	-	\$	300													elections are held in even numbered years in April
201-15-5414	Election Expenses	-	\$	32,000	\$	-	\$	-	\$	-							
201-15-5495	Miscellaneous	\$	137	\$	-												
201-15-5530	Code Review and Update	-	\$	5,000	\$	5,000	\$	5,000									Updating of MuniCode
201-15-5948	Employee Apparel	\$	1,215		-												
	TOTAL	\$	209,271	\$	272,189	\$	218,277	\$	(28,877)		-10.6%						One time purchase of RMS; lower office supplies; change in personnel impacts total budget

FINANCE		12/31/2021		12/31/2022		2023 Budget		2022/2023		2022/2023		Notes
Account number		2021 Actual		2022 Budget				\$ Change		% Change		
201-14-5100	Wages & Salaries	\$	363,703	\$	388,812			\$	(26,712)		-6.9%	The new salaries total = 362,100; Assume all positions will be filled throughout the year
	General					\$	98,291					
	Water					\$	81,327					
	Sewer					\$	81,327					
	Drainage					\$	13,570					
	Streets					\$	26,600					
	Parks					\$	13,570					
201-14-5102	Benefits	\$	120,549	\$	133,062			\$	33,461		25.1%	Positions area currenty vacant and benefits are budgeted at the highest assumption - PPO full family. \$ 120,913.60 \$ - \$ 83,309.08
	General					\$	37,605					
	Water					\$	31,634					
	Sewer					\$	31,634					
	Drainage					\$	4,982					
	Streets					\$	10,077					
	Parks					\$	4,982					
201-14-5214	Office supplies		-	\$	1,500	\$	1,500	\$	-		0.0%	
201-14-5311	Postage	\$	2,548	\$	2,400	\$	1,000	\$	(1,400)		-58.3%	All postage to date has been assigned to Finance - working on a way to appropriately allocate costs. This cost = organizational costs, including utility bills
201-14-5321	Printing Services	\$	31,837	\$	40,000	\$	-	\$	(40,000)		-100.0%	
201-14-5335	Dues & Subscriptions	\$	1,244	\$	2,000	\$	1,200	\$	(800)		-40.0%	This is the cost of printing the utility bills and will be allocated to the utilities. We want to capture the cost. More customers are going on electronic bills which lowers printing costs.
201-14-5353	Accounting & Auditing	\$	27,636	\$	30,000	\$	45,000	\$	15,000		50.0%	
201-14-5356	Professional Services		-	\$	2,000			\$	(2,000)		-100.0%	2 GFOA memberships and 3 CGFOA memberships; possibly a couple others after organization becomes more professional Cost for annual town audit. (Should be split between the funds) Due to significant staff changes the next audit will be a merged one between 2021 and 2022

201-14-5363	R&M Computer/Office Equip	\$	2,493	\$	6,000	\$	6,000	\$	-	0.0%	The UB coordinator computer, the AP computer all need replaced	
201-14-5378	Office Space Rental		-	\$	1,200			\$	(1,200)	-100.0%	Not certain what this was; not spending it	
201-14-5380	Professional Development	\$	3,744	\$	10,000	\$	10,000	\$	-	0.0%	GFOA conferences x 2; CGFOA conference x 4; Caselle conference x 3	
201-14-5381	mileage reimbursement	\$	-	\$	-	\$	200	\$	200		Day to day mileage	
201-14-5510	Insurance & Bonds	\$	121,980	\$	160,000	\$	170,000	\$	10,000	6.3%	CIRSA payment is currently coming from this line item. 2023 work program to realign this with other departments and Funds.	
201-14-5560	County Treas Fees	\$	29,813	\$	60,000	\$	60,000	\$	-	0.0%	There is no information this will change; 2023 work program is to understand the allocation of the costs	
201-14-5640	Paying Agent Fees	\$	250	\$	250	\$	-	\$	(250)	-100.0%	These were inappropriately assigned to the GF; these are fees associated with the utility bonds	
201-14-5903	Hardship Utility Grant	\$	6,300	\$	6,000					0.0%	Move to Legislative budget	
201-14-5950	Document Shredding	\$	252	\$	200	\$	200	\$	(200)	\$	-	Move to Clerk budget
TOTALS		\$	712,349	\$	843,424	\$	730,699	\$	(13,901)	-1.6%		

HUMAN RESOURCES		12/31/2021	12/31/2022	2023 Budget	2022/2023	2022/2024	
Account number		2021 Actual	2022 Budget		\$ CHANGE	\$ CHANGE	
201-16-5100	Wages & Salaries	124,042	117,924				Total salaries are \$130758.50
	General Fund			40,404	\$ 12,020	10.2%	
	Water Fund			28,283			
	Sewer Fund			28,283			
	Drainage			1,347			
	Street			13,468			
	Park			22,896			
201-16-5102	Benefits	25,578	30,298		\$ 6,072	20.0%	Total benefits are \$36,370
	General Fund			13,420			
	Water Fund			6,874			
	Sewer Fund			6,147			
	Drainage			982			
	Street			4,219			
	Park			4,728			
201-16-5103	Temporary Services	-	10,000	10,000	\$ -	0.0%	Consolidation of Front Desk for temp needs
201-16-5214	Office Supplies	-	1,500	1,500	0%	0%	
201-16-5226	Executive Search		-	25,000	\$ 25,000		Was not budgeted in 2022; generally assume 1 loss a year
201-16-5335	Dues & Subscriptions	6,088	-	8,000	\$ 8,000		
201-16-5356	Professional Fees	1,257	20,000	3,000	\$ (17,000)	-85.0%	Increase in Employers Council; see below Reduced this line item so we could have Employers Council membership. 2023 budget for HRIS system -- delayed full cost; will not be installed until late 2023
201-16-5380	Professional Development	3,954	15,000	12,000	\$ (3,000)	-20.0%	
201-16-5580	Employee Drug Testing	1,428	2,000	2,500	\$ 500	25.0%	Educational Refund program; Max \$2500 total \$10,000 for four employees; Balance is for Required HR certification CEs
201-16-5582	Employee Relations Committee	6,494	20,000	15,000	\$ (5,000)	-25.0%	
201-16-5583	Background Check	2,254	2,500	3,000	\$ 500	20.0%	Asked for \$500 more; more seasonal costs Recognition; milestone pay will by \$2,400 + holiday event; employee retention efforts
201-16-5948	Employee Apparel	1,806	5,100	2,000	\$ (3,100)	-60.8%	
201-16-5949	Employee Advertising	17,258	10,000	3,500	\$ (6,500)	-65.0%	Decreasing this line item;;required clothing is paid from departments; front line new employees only
201-16-5363	R&M Office Equipment				\$ -	0.0%	
							Significantly dropped; leaning more on free advertising (CML, etc.); we will use this budget for specific strategies with Indeed
TOTAL		190,159	234,322	256,551	17,492	7.5%	Executive Search comprises 77% of this total

INFORMATION TECHNOLOGY		12/31/2021		2023 Budget	2022/2023	2022/2023	Notes
Account number		2021 Actual	2022 Budget		\$ Changes	% Changes	
201-17-5100	Wages & Salaries	\$ 15,430	\$ 56,216		\$ 2,891	5.14%	
	General Fund			\$ 33,650			
	Water Fund			\$ 15,108			
	Sewer Fund			\$ 15,108			
	Drainage			\$ 687			
	Street			\$ 687			
	Park			\$ 3,434			
201-17-5102	Benefits	\$ 3,747	\$ 17,728		\$ 2,103	11.9%	
	General Fund			\$ 7,318			
	Water Fund			\$ 3,748			
	Sewer Fund			\$ 3,351			
	Drainage			\$ 535			
	Street			\$ 2,300			
	Park			\$ 2,579			
201-17-5214	Office Supplies	-	\$ 1,500	\$ 1,500	\$ -	0.0%	
201-17-5345	Telephone Services	\$ 63,852	\$ 54,862	\$ 66,650	\$ 11,788	21.5%	Assume we will return to 2021 actual amount; added Library costs into this line item
201-17-5380	Professional Development	-	\$ 1,500	\$ 1,500	\$ -	0.0%	Colorado Government Info Tech Association conference; webinars throughout the year
201-17-5382	Network Admin	-	\$ 6,000	\$ -	\$ (6,000)	-100.0%	
201-17-5384	Internet Services	\$ 4,379	\$ 43,888	\$ 45,500	\$ 1,612	3.7%	Monthly - MSB - \$2800, PW - \$650, Leeper - \$109, WTP - \$95, WRF - \$125
201-17-5579	Software License/Support	\$ 144,518	\$ 143,800	\$ 158,180	\$ 14,380	10.0%	Added 10% for 2023 Lewan contact and software the town uses. Lewan (\$51,600), Caselle, Adobe, MS, NEO Track Gov Connection
201-17-5585	Website Maintenance	\$ 12,363	\$ 9,548	\$ 12,000	\$ 2,452	25.7%	Put in 2021 actual
201-17-5947	Copier Expense	\$ 5,722	\$ 6,000	\$ 6,000	\$ -	0.0%	
TOTAL		\$ 250,012	\$ 341,042	\$ 379,835	\$ 29,226	8.6%	

LIBRARY Account number	Depart/Divison		UNAUDITED		2022/2023 \$ Change	2022/2023 % Change	Notes
			2021 Actual	2022 Budget	2023 Budget		
201-55-5100	Library	Wages & Salaries	\$ 194,913	\$ 239,263	\$ 276,471	\$ 37,208	15.6%
201-55-5102	Library	Benefits	\$ 39,368	\$ 64,734	\$ 68,927	\$ 4,193	6.5%
201-55-5101		Seasonal			\$ 5,000	\$ 5,000	
201-55-5214	Library	Office Supplies	\$ 9,486	\$ 9,000	\$ 9,000	\$ -	0.0%
201-55-5311	Library	Postage	\$ 5	\$ 200	\$ 200	\$ -	0.0%
201-55-5321	Library	Printing Services	-	\$ 1,000	\$ 1,000	\$ -	0.0%
201-55-5331	Library	Publishing & Legal Notices	-	\$ 700	\$ 700	\$ -	0.0%
201-55-5333	Library	Dues	-	\$ 200	\$ 200	\$ -	0.0%
201-55-5335	Library	Subscriptions	\$ 3	\$ 2,000	\$ -	\$ (2,000)	
201-55-5337	Library	Programs	\$ 1,149	\$ 5,000	\$ 5,000	\$ -	0.0%
201-55-5345	Library	Telephone Services	-	\$ 1,650	\$ -	\$ (1,650)	-100.0%
201-55-5347	Library	Story Time Supplies	\$ 81	\$ 200	\$ 200	\$ -	0.0%
201-55-5363	Library	R&M Computer/Office Equip	\$ 469	\$ 750			
201-55-5380	Library	Professional Development	\$ 260	\$ 1,250	\$ 1,600	\$ 350	28.0%
201-55-5384	Library	Internet Services	\$ 1,334	\$ 2,000	\$ 2,000	\$ -	0.0%
201-55-5387	Library	Special Event Supplies	\$ 119	\$ 375	\$ 375	\$ -	0.0%
201-55-5579	Library	Software License/Support	\$ 305	\$ 7,460	\$ 8,500	\$ 1,040	13.9%
201-55-5792	Library	Multi Media	\$ 1,852	\$ 3,500	\$ 3,500	\$ -	0.0%
201-55-5793	Library	E-Books Subscription/Misc	\$ 4,550	\$ 5,500	\$ 5,500	\$ -	0.0%
201-55-5900	Library	Library Books	\$ 16,888	\$ 18,000	\$ 18,000	\$ -	0.0%
201-55-5901	Library	Library Shelving & Furnishings	\$ 1,795	\$ 2,000	\$ 2,000	\$ -	0.0%
201-55-5902	Library	Courier Service	\$ 1,291	\$ 1,500	\$ 2,500	\$ 1,000	66.7%
201-55-5903	Library	Grants	\$ 6,292	\$ 11,000	\$ 11,000	\$ -	0.0%
TOTALS			\$ 280,159	\$ 377,282	\$ 421,673	\$ 45,141	10.7%
201-00-2045		Youth Council Discretionary FUND					
		DONATIONS			\$ 5,000		
		YOUTH BOARD DIRECTED			\$ (5,000)		

Costs for Wellington 2023											
	SGT	CPL	DEPUTIES (6)	DESK DEPUTY	SRO***	INVEST (.5)	OTHER	TOTAL	Additional Community Impact Deputy	Additional CPL	Total w/new positions
Salary (Wages + Full Benefits)	151,890	136,716	764,598	117,286	76,422	68,358	-	1,315,270	127,433	136,716	1,579,419
Overtime	5,000	5,000	30,000	500	5,000	2,000	-	47,500	5,000	5,000	57,500
Vehicle – Full equipped w/o radio	-	-	-	-	-	-	-	0	59,930	59,930	119,860
Vehicle Lease (fuel, maintenance, etc)	10,731	10,766	64,681	-	5,517	5,383	-	97,079	10,780	10,766	118,625
Equipment/Clothing	-	-	-	-	-	-	-	0	11,562	11,562	23,124
Equipment Replacement Cost	4,406	4,406	26,437	4,406	2,203	1,959	-	43,818	4,406	3,918	52,143
Administrative Costs (Computer, Network, Cell phone, etc.)	3,973	3,973	23,838	2,799	1,987	1,908	744	39,222	3,973	3,973	47,168
LCSO Overhead Costs	4,983	4,983	29,897	4,983	2,491	2,491		49,828	4,983	4,983	59,794
LCSO Insurance Costs	4,659	4,659	27,951	4,659	2,329	2,329		46,585	4,659	4,659	55,902
Office Space	-		-	-	-	-	480	480			480
Copy Machine Rental	-	-	-	-	-	-	2,480	2,480			2,480
Bicycle Maintenance	-	-	-	-	-	-	300	300			300
Plus factor of 3% to cover unknown	-	-	-	-	-	-	-	0	6,982	7,245	14,227
*Larimer County Indirect cost (10.84% of salary and benefits)	16,465	14,820	82,882	12,714	8,284	7,410	0	142,575	13,814	14,820	171,209
Total with Larimer County Indirect Costs	202,106	185,323	1,050,285	147,346	104,234	91,839	4,004	1,785,138	253,521	263,572	2,302,231

* Larimer County 2023 indirect costs are currently 10.84% of salary and benefits. All indirect costs go back to Larimer County.	Quarterly Payments	Quarterly Payments
Equipment replacement costs include cost of Axon (Body worn cameras)	Jan – Mar \$446,284.41 Apr - June \$446,284.41 July – Sept \$446,284.41 Oct – Dec \$446,284.41	Jan – Mar \$575,557.79 Apr - June \$575,557.79 July – Sept \$575,557.79 Oct – Dec \$575,557.79
*** This cost is Wellington's share of the SRO position. Poudre School District covers 50% of the costs for the SRO for the School year. Wellington covers the other half, plus the cost for the summer months.		

PLANNING

Account number

		12/31/2021		2022/2023		2022/2023	Notes
		2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change	
201-18-5100	Wages & Salaries	\$ 297,759	\$ 468,669		\$ 39,267	8.4%	
	General			\$ 380,906			
	Water			\$ 25,467			
	Sewer			\$ 25,467			
	Drainage			\$ 14,652			
	Streets			\$ 28,225			
	Parks			\$ 36,803			
201-18-5102	Benefits	\$ 88,158	\$ 145,559		\$ (3,705)	-2.5%	
	General			\$ 101,007			
	Water			\$ 7,841			
	Sewer			\$ 7,841			
	Drainage			\$ 4,395			
	Streets			\$ 9,210			
	Parks			\$ 11,560			
201-18-5214	Office Supplies	\$ 3,424	\$ 7,500	\$ 1,000	\$ (6,500)	-86.7%	Prior years included office supplies and paper products for the Town Hall Annex and Green House, as well as office furniture for new position hires. Office supplies have consolidated due to moving staff to Municipal Services Building.
201-18-5231	Fuel, Oil, & Grease	\$ 6,802	\$ 6,500	\$ 6,500	\$ -	0.0%	The is a consolidation of Protective Services into Planning and it is only for vehicle gas. All other vehicle maintenance costs go to the Fleet budget for Town owned vehicles.
201-18-5233	Vehicle R&M			\$ 3,000			Planning has 2 vehicles that need fleet maintenance
201-18-5331	Recording & Legal Publishing	\$ 2,016	\$ 2,500	\$ 2,500	\$ -	0.0%	Based on historic and anticipation of upcoming development-related notices. Funding needs can fluctuate depending on the number and type of development requests.
201-18-5335	Dues & Subscriptions	\$ 1,064	\$ 1,603	\$ 1,996	\$ 393	24.5%	New staff members with new credentials and professional associations - Shown as expected collection of permit fees, based on reduction of new housing permits from previous years.
201-18-5350	Building & Inspection Fees	\$ 356,426	\$ 350,000	\$ 272,900	\$ (77,100)	-22.0%	- A portion of building permit fees are paid to SAFEbuilt (shown here as expenditures) and a portion is kept by the Town (in revenues section of budget).
201-18-5352	Legal Services	\$ 855	-	\$ -	\$ -	0.0%	
201-18-5354	Reimbursable Legal Services	\$ 1,072	-		\$ -	0.0%	If we use these, they will be a pass through to the client
201-18-5355	Reimbursable Services	\$ 9,032	\$ 40,000	\$ 40,000	\$ -	0.0%	Pass-through for Town expenditures related to development review. Expenses incurred by Town are direct billed to developer for reimbursement.
201-18-5356	Professional Services	\$ 2,835	\$ 50,000	\$ 30,000	\$ (20,000)	-40.0%	Contractual services for development activities that are not reimbursable - Includes Geographic Information Systems (GIS) support, water rights inspection (NPIC share transfers), specialized review services
201-18-5357	Reimbursable Planning Services	\$ 3,710	-	\$ -	\$ -	0.0%	
201-18-5363	R&M Computer/Office Equip			\$ 2,000	\$ 2,000	0.0%	The department has never had this number and charged needs to office Equipment. To ensure consistency across departments, add this for small equipment. Replace one existing computer due to age with laptop and docking station.
201-18-5372	Uniforms			\$ 300	\$ 300	0.0%	Code Enforcement and Building Services replacement uniforms

201-18-5374	Humane Society Holding Charges	-	\$	4,000	\$	8,000	\$	4,000	100.0%	Invoices include more than just holding services. Includes Town Staff and LSCO calls for animal control assistance and also includes Wellington residents that take animals to Humane Society. Costs are increasing with more animals in Wellington.	
201-18-5375	Protective Inspection Equip	-	\$	3,000	\$	500	\$	(2,500)	-83.3%	Reduction: This is actual equipment and differentiates from protective equipment purchases from Safety Coverings	
201-18-5375	Safety Coverings	\$	383	\$	-	\$	400	\$	400	0.0%	Hard hats, shoes, etc
201-18-5380	Professional Development	\$	443	\$	8,072	\$	6,066	\$	(2,006)	-24.9%	Reduction
201-18-5381	Mileage Reimbursement	-		-							Department members do not charge mileage; a policy consideration
TOTAL		\$	773,979	\$	1,087,403	\$	1,028,535	\$	(65,451)	-6.0%	

PUBLIC WORKS OPERATING IN GENERAL FUND		UNAUDITED			2023	2022/2023	2022/2023	
Account number		2021 Actual	2022 Budget		Budget	\$ Change	% Change	Notes
201-34-5100	Wages & Salaries	\$ 954,698	\$ 1,188,188			\$ (507,473)	-43%	Salaries are lower due to analyzing positions and fund allocations For example, Street Fund staff and Distribution and Collection staff members were in GF in the past; we have now reallocated those costs to various funds
	General				\$ 161,292			
	Water				\$ 164,664			
	Sewer				\$ 159,868			
	Drainage				\$ 119,838			
	Streets				\$ 491,725			
	Parks				\$ 34,464			
201-34-5101	Seasonals	-	\$ 28,272		\$ 10,000	\$ (18,272)	-65%	
201-34-5102	Benefits	\$ 282,991	\$ 393,268			\$ (226,731)	-58%	
	General				\$ 25,402			
	Water				\$ 43,555			
	Sewer				\$ 43,555			
	Drainage				\$ 15,786			
	Streets				\$ 36,981			
	Parks				\$ 1,258			
201-34-5231	Fuel, Oil & Grease	\$ 2,666	\$ 18,000		\$ 8,000	\$ (10,000)	-56%	Includes PW Admin gas; the maintenance costs should be placed in the Street Fund with the Fleet management
201-34-5233	R&M Machinery and Equipment	\$ 4,973	\$ 88,000		\$ 35,000	\$ (53,000)	-60%	
201-34-5241	Shop Supplies	\$ 11,159	-					Discontinued. Move expenses to 5233 "R&M Machinery and Equipment" (Typical to all funds)
201-34-5329	HOA Fees	\$ 420	\$ 360		\$ 420	\$ 60	17%	
201-34-5335	Dues & Subscriptions	\$ 9,568	\$ 5,200		\$ 6,500	\$ 1,300	25%	
201-34-5356	Professional Services	\$ 28,824	\$ 60,000		\$ 40,000	\$ (20,000)	-33%	Misc. surveying, engineering, landscape design, geotechnical testing, etc.
201-34-5363	R&M Computer/Office Equip	\$ 10,410	\$ 10,000		\$ 7,500	\$ (2,500)	-25%	Repair or replace computers, monitors, docking stations, etc. Furniture for new employee.
201-34-5370	Safety Workwear and Equipment	\$ 986	-		\$ 1,400	\$ 1,400		
201-34-5372	Uniforms	\$ 17,481	\$ 16,000		\$ 15,000	\$ (1,000)	-6%	Includes uniforms for all of PW, including the enterprise funds
201-34-5380	Professional Development	\$ 4,423	\$ 22,000		\$ 17,300	\$ (4,700)	-21%	See citywide training memo
201-34-5382	Employee Recognition	\$ 2,430	-		\$ -	\$ -	0%	Moved to Human Resources
201-34-5398	Waste Collection Service	\$ 7,692	\$ 8,000		\$ 8,500	\$ 500	6%	PW Building
201-34-5422	Small Tools	\$ 329	\$ 500		\$ 500	\$ -	0%	
201-34-5456	Mosquito Control	\$ 11,600	\$ 15,000		\$ 15,200	\$ 200	1%	\$3800/spray event. Plan for 4.
201-34-5790	GIS Mapping	\$ 5,691	\$ 40,000		\$ 20,000	\$ (20,000)	-50%	Infrastructure mapping; first step to an asset management system
201-34-5941	PW Office Supplies	\$ 16,626	\$ 15,000		\$ 16,500	\$ 1,500	10%	Office supplies for PW Department
201-34-5947	Copier Expense	\$ 7,822	\$ 8,000		\$ 8,000	\$ -	0%	Toner, paper and other parts for PW large format plotter; PW Sharp copier/printer/scanner; Printers at the Street Shop, WTP, and WRF.
TOTAL		\$ 1,380,788	\$ 1,915,788		\$ 1,508,209	\$ (407,579)	-21%	Difference is the salaries as they show up in other Funds

GENERAL BUILDINGS

Account number

		UNAUDITED		2022/2023			Notes
Account number		2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change	
201-49-5341	Electricity	\$ 16,757	\$ 15,000	\$ 18,123	\$ 3,123	20.8%	Added 4% to the 2021 actuals and another 4% to 2022
201-49-5342	Water	\$ 3,031	\$ 5,000	\$ 4,000	\$ (1,000)	-20.0%	From 2021 actual; this should be lower
201-49-5343	Sewer	\$ 1,835	\$ 2,000	\$ 2,000	\$ -	0.0%	
201-49-5344	Natural Gas-Heat	\$ 14,599	\$ 15,000	\$ 15,600	\$ 600	4.0%	Added 4% to 15,000
201-49-5346	Storm Drainage	\$ 2,616	\$ 4,000	\$ 3,000	\$ (1,000)	-25.0%	Researching the accounting
201-49-5367	R&M Serv/Supplies/Bldgs	\$ 33,691	\$ 30,000	\$ 30,900	\$ 900	3.0%	Added 3% to 2022 budget
201-49-5368	Cleaning Supplies	\$ 398	\$ 2,200	\$ 2,200	\$ -	0.0%	
201-49-5369	Janitorial Service	\$ 37,038	\$ 18,000	\$ 40,000	\$ 22,000	122.2%	All Janitorial Services are now being paid from this account number. The 2022 and forward invoices will be allocated to various Funds, based on square footage
TOTALS		\$ 109,966	\$ 91,200	\$ 115,823	\$ 24,623	21.3%	

CEMETERY		12/31/2021		12/31/2022		2023 Budget		2022/2023	2022/2023	Notes
Account number		2021 Actual		2022 Budget				\$ Changes	% Change	
201-42-5382	Grounds Maintenance Serv	-	\$	5,000		\$	5,000	\$	-	0%
201-42-5423	Sand & Gravel & Road Base	\$	124	\$	5,000	\$	5,000	\$	-	0%
201-42-5454	Survey	-	\$	20,000		\$	20,000	\$	-	0%
TOTALS		\$	124	\$	30,000	\$	30,000	\$	-	0%

This will not be completed in 2022;This will need to be carried over into 2023.

				2022								
		2021 Budget	2021 ACT	2022	AMENDMENTS	2023	2024	2025	2026	2027		
207-01-3312	Motor Vehicle Spec Ownership			-								
207-01-3313	Motor Vehicle Registration Tax			-								
207-01-3337	Road and Bridge Tax			18,000		-	-	-	-	-		
207-02-3451	TOW Storm Drain Impact Fee			39,600		35,000	35,000	40,000	40,000	45,000		
207-02-3453	Authority Storm Impact Fee			390,000		403,322	411,388	419,616	428,009	436,569		
207-03-3449	TOW Storm Drain Utility Fees			260,000		270,400	275,808	281,324	286,951	292,690		
307-03-3452	Authority Storm Drain Utility Fees			43,560		35,200	35,904	36,622	37,355	38,102		
207-08-3364	Stormwater Masterplan - FEMA Flood Mitigation Assistance (FMA) grant Outfall for Cleveland Avenue Improvements - Multimodal Transportation and Mitigation Options Fund (MMOF) Grant			120,000		-	-	-	-	-		
						60,000	450,000	450,000	-	-		
207-08-3610	Interest			300		3,500	3,500	3,500	3,500	3,500		
Total Revenues				871,460		807,422	1,211,600	1,231,062	795,814	815,860		
Operating Expenses				(706,893)		(655,976)	(695,335)	(737,055)	(781,278)	(828,155)		
CIP				(386,832)		(411,913)	(1,177,467)	(1,238,913)	(901,182)	(942,790)		
Difference				(222,265)	-	(260,467)	(661,201)	(744,906)	(886,647)	(955,084)		
		Prior Yr Cost	2021 Budget	2021 ACT	2022	2022	2023	2024	2025	2026	2027	TOTAL
						AMENDMENTS						
Total Cost												
Capital Projects:												
211-80-4038	Old Town Street Repair	178,855	56,180	59,551	59,551	63,124	66,300					66,300
211-80-4039	Storm Drain & Pan Replacements	169,112	30,000	31,800	31,800	33,708	37,079	38,933	40,879	42,923	45,070	204,884
211-80-4041	Stormwater Masterplan	170,000	30,000	140,000	25,807	140,000						-
211-80-4065	B-Dams Improvements	80,000	-	80,000		150,000	113,534	93,534	93,534	93,534	93,534	487,670
SDF231	Regional Drainage Improvements	1,500,000	-				-	550,000	605,000	665,500	700,000	2,520,500
												-
	Box Elder Creek Letter of Map Revision	45,000					45,000					45,000
	Outfall for Cleveland Avenue Improvements	960,000					150,000	405,000	405,000			960,000
	Street Rehabilitation							90,000	94,500	99,225	104,186	387,911
												-
TOTAL					386,832		411,913	1,177,467	1,238,913	901,182	942,790	4,672,265

DRAINAGE		12/31/2021	12/31/2022	2023	2022/2023	2022/2023
Account number	Description	2021 Actual	2022 Budget	Budget	\$ CHANGE	% CHANGE
207-34-5100	Salaries	-	-			
	General			\$ 157,181		
	Water					
	Wastewater					
	Drainage					
	Street					
	Park					
207-34-5102	Benefits	-	-			
	General			\$ 30,063		
	Water					
	Wastewater					
	Drainage					
	Street					
	Park					
207-34-5231	Fuel, Oil & Grease	\$ 2,252	\$ 2,000	\$ 2,000	\$ -	0.0%
207-34-5339	On-Line Utility Bill Pay Fees	\$ 6,498	\$ 6,500	\$ 6,500	\$ -	0.0%
207-34-5341	Electricity	\$ 648	\$ 1,000	\$ 710	\$ (290)	-29.0%
207-34-5356	Professional Services	-	\$ 20,000	\$ 20,000	\$ -	0.0%
	Authority Utility Payments	\$ 395,414	\$ 390,000	\$ 403,322	\$ 13,322	3.4%
207-34-5522						
207-34-5524	Authority Impact Fees	\$ 62,131	\$ 43,560	\$ 35,200	\$ (8,360)	-19.2%
207-34-5533	Equipment Rental	-	\$ 1,000	\$ 1,000	\$ -	0.0%
207-56-5000	Transfer to GF	\$ 102,674	\$ 242,833	\$ -	\$ (242,833)	
	Total Operating	\$ 569,617	\$ 706,893	\$ 655,976	\$ (50,917)	-7.2%

Less Salaries and Benefits to other Funds

Net Operating Costs **\$ 655,976**

207-56-5001	Transfer to CIP	\$ 13,596	\$ 386,832
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PARKS REVENUES AND CIP

			2021	2022 Budget	Amended 2022	2023	2024	2025	2026	2027
0										
GL #										
210-01-3130	Sales Tax		\$ 397,592	0	\$ -	\$ 555,193	\$ 510,789	\$ 531,221	\$ 552,470	\$ 574,568
210-01-3140	Bldg Material Use Tax			\$ 195,000	\$ 195,000	\$ 231,440	\$ 358,000	\$ 420,800	\$ 441,840	\$ 463,932
210-01-3315	Motor Vehicle Use Tax		\$ 176,526	\$ 350,000	\$ 350,000	\$ 212,180	\$ 218,545	\$ 225,102	\$ 231,855	\$ 238,810
210-02-3381	Park Impact Fee			\$ 99,000	\$ 99,000					
210-02-3620	Trails Impact Fee			\$ 44,550	\$ 44,550					
210-01-3700	Open Space Sales Tax		\$ 333,179	\$ 305,000	\$ 305,000	\$ 381,600	\$ 404,496	\$ 428,766	\$ 454,492	\$ 481,761
210-05-3175	Rec fees/Sales			\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,250	\$ 32,250	\$ 33,000	\$ 33,000
210-08-3610	Investment Earnings	15850	\$ 1,217	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
	Grants:									
210-09-3800	Transfer In from Park Impact Fees for Master Plan Study and NEW Irrigation						\$ 80,000			
	Total Revenue			\$ 1,045,550	\$ 1,045,550	\$ 1,432,413	\$ 1,624,080	\$ 1,658,139	\$ 1,733,657	\$ 1,812,072
	Less: Operating Costs WITHOUT SALARY COSTS THAT ARE DIRECTLY CHARGED TO DEPARTMENTS					\$ (1,413,835)	\$ (1,498,665)	\$ (1,588,585)	\$ (1,683,900)	\$ (1,784,934)
	Less: Former Indirect Cost				\$ (409,936)	\$ -	\$ -	\$ -	\$ -	\$ -
	Less WCP Debt				\$ (1,007,510)	\$ -	\$ -	\$ -	\$ -	\$ -
	Less CIP			\$ (281,000)	\$ (146,325)	\$ (150,000)	\$ (430,000)	\$ (180,000)	\$ -	\$ -

PARKS REVENUES AND CIP

			2021	2022 Budget	Amended 2022	2023	2024	2025	2026	2027
ESTIMATED Beginning FB					\$ 3,313,866					
Available for future use	-				\$ 2,795,645	\$ (131,422)	\$ (304,585)	\$ (110,447)	\$ 49,756	\$ 27,137

		2021	2022 Budget	Amended 2022	2023	2024	2025	2026	2027
211-80-4042 211-80-4066 211-80-4067 211-80-4068 211-80-4069	Capital Projects:								
	Parks Master Plan Update	\$ 120,000	\$ -	\$ 40,000	\$ -	\$ 80,000			
	Outer Canopy Net for Batting Cages	\$ 20,000	\$ 20,000						
	Pitching Machine at Batting Cages	\$ 19,000	\$ -	\$ 19,000	\$ 17,000				
	Windsor Ditch	\$ 80,000	\$ -	\$ 80,000					
	Replace Soft Trails	\$ 40,000	\$ 10,000	\$ 20,000					
	Winnick Park Playground Resurfacing	\$ 67,000	\$ -	\$ 67,000					
211-80-4047	2022 CIP								
	Pedestrian Access Over Windsor	\$ -	\$ -	\$ 80,000		\$ -	\$ -	\$ -	\$ -
	Play Structure Centennial Park			\$ 18,000					
211-80-4077			\$ 25,000	\$ -		\$ 250,000	\$ -	\$ -	\$ -
	Play Structure Viewpointe Park								
211-80-4078	Pour and Place/Viewpoint					\$ 65,000		\$ -	\$ -
	Shade Structure						\$ 15,000		
	Park Reimbursement - Harvest Village			\$ 31,325					
Splashpad Chemical Room Upgrades					\$ 125,000				
Irrigation System Upgrades					\$ 25,000		\$ 50,000		
Parks Truck						\$ 35,000			
Recreation Truck			\$ 30,000				\$ 35,000		
Wellville Pump							\$ 80,000		

PARKS OPERATING FUND		12/31/2021	12/31/2022	2023 Budget	2022/2023	2022/2024	
Account number		2021 Actual	2022 Budget	\$ CHANGE		Change	
210-34-5100	Wages and Salaries	\$ 101,596	\$ 143,427	\$	107,716	6.5%	
	General			\$ 173,697			
	Water			\$ -			
	Sewer			\$ -			
	Drainage			\$ -			
	Streets						
	Parks			\$ 241,355			
210-34-5101	Seasonals	\$ 9,908	\$ 28,272	\$ 30,110	\$ 1,838	6.5%	
210-34-5102	Benefits	\$ 24,531	\$ 51,798	\$	18,966	37%	
	General			\$ 39,383			
	Water			\$ -			
	Sewer			\$ -			
	Drainage			\$ -			
	Streets						
	Parks			\$ 73,892			
210-34-5214	Office Supplies	\$ 41	\$ 1,500	\$ -	\$ (1,500)		
210-34-5221	Pond Chemicals	\$ 1,995	\$ 5,000	\$ 5,000	\$ -	0%	
210-34-5231	Fuel, Oil, and Grease	\$ 4,504	\$ -	\$ 6,000	\$ 6,000		
210-34-5233	R&M Machinery and Equipment	\$ 4,155	\$ -	\$ 18,000	\$ 18,000		
210-34-5234	Irrigation Water Assessments	\$ 8,295	\$ 3,000	\$ -	\$ (3,000)	-100%	This will be covered in raw water assessments
210-34-5237	Irrig System Supplies/Repairs	\$ 10,183	\$ 10,000	\$ 10,000	\$ -	0%	
210-34-5239	Wells and Well Houses	\$ -	\$ 10,000	\$ 10,000	\$ -	0%	
210-34-5241	Shop Supplies	\$ 1,569	\$ 2,200	\$ 2,200	\$ -	0%	

210-34-5244	Tires & Tubes	\$	43	\$	2,500	\$	-	\$	(2,500)	-100%	
210-34-5252	Tree Replacement/Trimming	\$	36,475	\$	35,000	\$	35,000	\$	-	0%	
210-34-5253	Tree Spraying	\$	19,935	\$	30,000	\$	30,000	\$	-	0%	
210-34-5254	Parks Playground & General R&M	\$	27,170	\$	29,000	\$	30,000	\$	1,000	3%	
210-34-5341	Irrigation Electricity	\$	9,156	\$	12,000	\$	10,000	\$	(2,000)	-17%	
210-34-5342	Water	\$	15,399	\$	22,500	\$	16,169	\$	(6,331)	-28%	irrigation **Potable irrigation
210-34-5343	Sewer	\$	681	\$	800	\$	840	\$	40	5%	1116
210-34-5344	Natural Gas	\$	761	\$	750	\$	850	\$	100	13%	
210-34-5346	Storm Drainage	\$	2,795	\$	3,100	\$	2,800	\$	(300)	-10%	
210-34-5356	Professional services	\$	2,981	\$	3,000	\$	3,000	\$	-	0%	
210-34-5365	Toilet Rental	\$	9,953	\$	11,000	\$	11,000	\$	-	0%	
210-34-5366	Services - Parks and Lawn Care	\$	70,066	\$	75,000	\$	80,000	\$	5,000	7%	
210-34-5370	Safety Workwear and Equipment	\$	1,508	\$	3,500	\$	1,500	\$	(2,000)	-57%	
210-34-5372	Uniforms	\$	508	\$	-	\$	2,500	\$	2,500	0%	
210-34-5380	Professional Development	\$	2,896	\$	4,000	\$	4,000	\$	-	0%	
210-34-5397	Weed Control	\$	367	\$	200	\$	200	\$	-	0%	

210-34-5422	Small Tools	\$	4,514	\$	4,500	\$	4,500	\$	-	0%
210-34-5423	Sand, Gravel, Mulch	\$	11,174	\$	12,000	\$	12,000	\$	-	0%
210-34-5533	Equipment Rental	\$	-	\$	1,000	\$	1,000	\$	-	0%
210-34-5562	County Clerk Fees	\$	6,736	\$	7,000	\$	7,000	\$	-	0%
210-34-5941	AED's and first Aid Kits	\$	-	\$	3,000	\$	3,000	\$	-	0%
210-34-5942	Minor Park Improvements	\$	28,137	\$	12,000	\$	30,000	\$	18,000	150%

RECREATION

210-51-5100	Wages and Salaries	\$	203,945	\$	249,913	\$	171,335	\$	(78,578)	-31%	\$ 776,154
210-51-5101	Seasonals	\$	31,750	\$	82,716	\$	88,093	\$	5,377		
210-51-5102	Benefits	\$	65,256	\$	80,323	\$	76,492	\$	(3,831)	-5%	
210-51-5130	Start Small Baseball	\$	800	\$	800	\$	800	\$	-	0%	
210-51-5131	Start Small Basketball	\$	640	\$	640	\$	640	\$	-	0%	
210-51-5132	Start Smart Flag Football	\$	1,015	\$	960	\$	960	\$	-	0%	bv
210-51-5133	Start Smart Soccer	\$	1,480	\$	1,480	\$	1,480	\$	-	0%	
210-51-5135	Youth Sports Apparel	\$	5,767	\$	5,000	\$	5,000	\$	-	0%	
210-51-5140	Youth Soccer	\$	2,939	\$	4,470	\$	4,470	\$	-	0%	
210-51-5142	Youth Football	\$	1,171	\$	1,000	\$	1,500	\$	500	50%	

210-51-5144	Youth Baseball	\$	12,092	\$	12,850	\$	12,850	\$	-	0%	
210-51-5145	Youth Softball	\$	6,060	\$	2,900	\$	2,900	\$	-	0%	
210-51-5146	Youth Basketball	\$	278	\$	1,025	\$	1,025	\$	-	0%	
210-51-5148	Youth Volleyball	\$	800	\$	1,677	\$	1,677	\$	-	0%	
210-51-5149	Youth Tennis	\$	720	\$	480	\$	480	\$	-	0%	
210-51-5158	Adult Kickball	\$	389	\$	475	\$	475	\$	-	0%	
210-51-5161	Adult Tennis	\$	-	\$	480	\$	480	\$	-	0%	
210-51-5162	Adult Softball	\$	2,656	\$	5,775	\$	5,775	\$	-	0%	
210-51-5164	Adult Volleyball	\$	1,173	\$	1,300	\$	1,300	\$	-	0%	
210-51-5165	NCSO Referees Admin Fee	\$	6,875	\$	8,000	\$	8,000	\$	-	0%	
210-51-5166	Instructor Official Fees	\$	16,221	\$	30,000	\$	30,000	\$	-	0%	
210-51-5168	Computer Equipment	\$	2,827	\$	13,230	\$	13,230	\$	-	0%	Create two lines
210-51-5181	Rec Prog Supplies	\$	9,042	\$	10,000	\$	15,000	\$	5,000	50%	
210-51-5183	Batting Cages	\$	6,555	\$	10,500	\$	10,500	\$	-	0%	
210-51-5185	Ball Field Cage Electricity	\$	1,617	\$	14,000	\$	14,000	\$	-	0%	
210-51-5186	Infield Mix	\$	8,965	\$	13,000	\$	13,000	\$	-	0%	

210-51-5223	Operating Supplies	\$	3,861	\$	3,000	\$	3,000	\$	-	0%
210-51-5372	Staff Uniforms	\$	1,182	\$	2,000	\$	2,500	\$	500	25%
210-51-5380	Professional Development	\$	3,364	\$	4,500	\$	4,500	\$	-	0%
210-51-5392	Gym Rental	\$	2,905	\$	14,378	\$	14,378	\$	-	0%
210-51-5401	Marketing Services	\$	10,851	\$	13,000	\$	13,000	\$	-	0%
210-56-5000	Transfer to GF	\$	401,009	\$	409,988	\$	-	\$	(409,988)	0%
210-56-5001	Transfer to Capital Projects	\$	57,754	\$	219,325	\$	-	\$	(219,325)	-100%
210-90-5630	WCP Principal	\$	242,132	\$	1,007,510	\$	-	\$	(1,007,510)	-100%
210-90-5632	WCP Interest	\$	27,328	\$	-	\$	-	\$	-	0%
TOTALS		\$	1,559,450	\$	2,753,742	\$	1,413,835	\$	(1,339,907)	

STREET FUND

Street Fund												
Revenue Available for Capital Projects											NEW YEAR	Projected
2022 GL		2021 Budget	2021 ACT	2022	2023	2024	2025	2026	2027			Year-End
203-01-3130	Sales Tax	\$ 340,000	\$ 577,768	\$ 1,067,000	\$ 678,569	\$ 769,868	\$ 796,831	\$ 828,704	\$ 861,853			
	Motor Vehicle Spec Ownership	90,000	\$ 83,753	\$ 100,000	\$ 90,000	\$ 92,250	\$ 94,556	\$ 96,920	\$ 99,343			
203-01-3312												
203-01-3313	Motor Vehicle Registration Tax	\$ 25,000	\$ 26,483	\$ 27,000	\$ 27,810	\$ 28,644	\$ 29,504	\$ 30,389	\$ 27,000			
203-01-3315	Motor Vehicle Use Tax	\$ 500,000	\$ 822,485	\$ 700,000	\$ 848,720	\$ 874,182	\$ 900,407	\$ 927,419	\$ 955,242			
203-01-3335	Highway Users Tax	\$ 263,000	\$ 290,831	\$ 281,971	\$ 305,632	\$ 313,273	\$ 321,105	\$ 329,132	\$ 337,361			
203-01-3337	Road & Bridge Tax	\$ 38,000	\$ 29,360	\$ 40,000	\$ 49,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000			
203-04-3343	Street Cut Permits	\$ 7,000	\$ 450	\$ 1,000	\$ 250	\$ 250	\$ 250	\$ 750	\$ 750			
203-04-3350	Developer Road Fee Escrow	\$ 51,000	\$ 24,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -			
203-04-3376	Street Impact Fees	\$ 170,000	\$ 300,890	\$ 168,300	\$ -	\$ -	\$ -					
5203-08-3910	Sale of Assets	\$ 1,000	\$ 845	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000			
203-08-3610	Investment Earnings	\$ 15,000	\$ 9,492	\$ 750	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000			
	GRANTS: Undefined			\$ 1,030,000								
TBD	Cleveland Ave Improvements				\$ 350,000	\$ 900,000	\$ 550,000					1,800,000
TBD	Cleveland Avenue - Multimodal Transportation and Mitigation Options Fund (MMOF) Grant				\$ 70,000	\$ 180,000	\$ 110,000					360,000
TBD	Safety Improvements - Highway Safety Improvement Program (HSIP) Grant					\$ 294,624						
TBD	Safety Improvements - Multimodal Transportation and Mitigation Options Fund (MMOF) Grant					\$ 29,462						

STREET FUND

Transfer In from Street Fund										\$ 60,000								
Impact Fees for Master Planning																		
Total Revenue										\$ 1,500,000	\$ 2,166,357	\$ 3,437,021	\$ 2,481,981	\$ 3,534,552	\$ 2,854,653	\$ 2,265,315	\$ 2,333,549	\$ 2,160,000
Less: Operating Costs, excluding direct Costs to other Funds										\$ (1,164,234)	\$ (1,234,088)	\$ (1,308,133)	\$ (1,386,621)	\$ (1,469,819)				
Transfer to the CIP										\$ (1,326,700)	\$ (2,255,131)	\$ (2,066,247)	\$ (840,620)	\$ (883,251)				
Available for Subsequent Years										\$ (8,953)	\$ 45,333	\$ (519,728)	\$ 38,074	\$ (19,521)				
Capital Expenditures																		

STREET FUND

211-80-4075	Main Street Improvements	\$	-	\$	-	\$	-	\$	-	\$	400,000	-
211-80-4076	Epoxy Street Striping	\$		\$		\$		\$		\$		
	Road Off-site Improvements/Saddleback Subdivision									\$	60,000	\$ 60,000 \$ 63,600 183,600
	Street and Sidewalk Safety Improvements	\$	324,086							\$	100,000	\$ 224,086 324,086
	Transportation Master Plan									\$	60,000	60,000
	Road Reimbursement RR Crossing for Sage Meadows DA									\$	208,800	\$ 24,000 \$ 37,800 \$ 270,600
TOTAL		\$	2,624,086	\$	-	\$	-	\$	-	\$	400,000	\$ 1,326,700 \$ 2,255,131 \$ 2,066,247 \$ 840,620 \$ 883,251 \$ 7,371,948 7,371,948

STREET FUND		12/31/2021	12/31/2022	2023	2022/2023	2022/2023	Notes
Account number		2021 Actual	2022 Budget	Budget	\$ Change	\$ Change	
Expenditures							
	Salaries	-	-				
203-15-5100	General			\$ 98,088			
203-34-5100	Streets			\$ 495,754			
	Park Benefits	-	-				
203-15-5102	General			\$ 69,935			
203-34-5102	Streets Park			\$ 118,227			
203-34-5231	Fuel, Oil & Grease	\$ 7,772	-	\$ -			Discontinued. Moved these expenses to 201
203-34-5233	R&M Machinery & Equipment	\$ 26,841	-	\$ -			Discontinued. Moved these expenses to 201
203-34-5240	Street Paint, Signs & Parts	\$ 22,361	\$ 20,000	\$ 35,000	\$ 15,000	75.0%	Additional street sign replacement
203-34-5241	Shop Supplies	\$ 3,719	-	\$ -			Discontinued. Moved to R&M Machinery in 201.
203-34-5244	Tires & Tubes	\$ 7,017	-	\$ -			Discontinued. Moved to R&M Machinery in 201.
203-34-5341	Electricity for Street Lights	\$ 182,073	\$ 180,000	\$ 196,930	\$ 16,930	9.4%	Increase 2021 Actual by 4% in 2022 and 4% again in 2023; there needs to be an amount for additional lights as neighborhoods grow
203-34-5342	Water	\$ 3,042	\$ 5,492	\$ 6,000	\$ 508	9.2%	With rate change and additional review of costs

STREET FUND		12/31/2021	12/31/2022	2023	2022/2023	2022/2023	Notes
Account number		2021 Actual	2022 Budget	Budget	\$ Change	\$ Change	
203-34-5370	Safety Workwear and Equipment	\$ 1,669	\$ 9,500	\$ 4,300	\$ (5,200)	-54.7%	Boots, PPE, confined space, fall protection, tyvex suits, air monitors, harnesses, recover systems, etc. Roundup has doubled in price
203-34-5397	Weed Control	\$ 1,240	\$ 4,000	\$ 6,000	\$ 2,000	50.0%	
203-34-5422	Small Tools	\$ 1,308	\$ 3,000	\$ 3,400	\$ 400	13.3%	
203-34-5423	Sand, Gravel and Road Base	\$ 15,733	\$ 20,000		\$ (20,000)	-100.0%	Delete. Included in "Construction Materials" below
203-34-5424	Street Construction Material	\$ 11,498	\$ 20,000	\$ 10,000	\$ (10,000)	-50.0%	
203-34-5425	Street Maintenance - Crack Seal	\$ 396	\$ 15,000		\$ (15,000)	-100.0%	Delete
203-34-5453	R&M Supplies-Street Sweeper	\$ 2,187	\$ 4,000	\$ 6,000	\$ 2,000	50.0%	Brooms, brushes, other wearable parts
203-34-5533	Equipment Rental	\$ 1,134	\$ 3,000	\$ 3,000	\$ -	0.0%	Rental of equipment, if necessary
203-34-5562	County Clerk Fees	\$ 33,600	\$ 32,000	\$ 33,600	\$ 1,600	5.0%	No expectation the County will change the fees
203-34-5941	AED and First Aid Kits	\$ 1,954	\$ 5,000	\$ 5,000	\$ -	0.0%	
To Be Assigned	Weather Response Management			\$ 8,000	\$ 8,000	8000.0%	Downed limbs and chippper
To Be Assigned	Snow Management Materials			\$ 30,000	\$ 30,000	30000.0%	Salt, slicer, etc.
To Be Assigned	Street Maintenance			\$ 35,000	\$ 35,000	35000.0%	Asphalt, cold mix, crack seal, etc.
TOTALS		\$ 323,543	\$ 320,992	\$ 1,164,234	\$ 843,242	262.7%	Increase is because the direct salary and benefit costs

No.	Description	2022	2023	2024	2025	2026	2027
		\$	\$	\$	\$	\$	\$
	Sources of Funds						
1	Revenue from Existing Wastewater Rates	2,028,446	2,388,223	2,453,992	2,549,447	2,656,222	2,766,737
2	Additional Revenue Required	0	119,411	251,534	401,857	572,432	764,398
3	Total Wastewater Service Rate Revenue	2,028,446	2,507,634	2,705,526	2,951,304	3,228,654	3,531,135
4	Tap Fees	965,250	779,360	1,461,306	1,782,793	1,850,988	1,909,440
5	State Loan Proceeds	6,461,869	22,386,515	16,257,677	0	0	0
6	Grant Funding	0	0	160,000	400,000	0	0
7	ARPA Funding	0	0	0	0	0	0
8	Transfer From General Fund	390,000	0	0	0	0	0
9	2022 GPR Loan	1,000,000	2,000,000	0	0	0	0
10	Investment Income	33,806	28,413	19,545	11,198	9,213	12,086
11	Total Sources	10,879,370	27,701,922	20,604,055	5,145,295	5,088,854	5,452,661

SEWER FUND		12/31/2021	12/31/2022	2022/2023		2022/2023
Account number		2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
205-34-5100	Wages & Salaries	\$ 246,575	\$ 331,517		\$ 64,382	19%
	General			\$ 395,899		
	Water			\$ -		
	Sewer			\$ 447,250		
	Drainage					
	Street					
	Parks					
205-34-5102	Benefits	\$ 87,584	\$ 145,816		\$ 133,386	91%
	General			\$ 121,110		
	Water			\$ -		
	Sewer			\$ 152,461		
	Drainage					
	Street			\$ 5,630		
	Parks			\$ -		
205-34-5221	Chemicals	\$ 36,306	\$ 50,000	\$ 70,000	\$ 20,000	40%
205-34-5228	Permit and Program Fees State Disch	\$ 3,509	\$ 5,000	\$ 5,000	\$ -	0%
205-34-5231	Fuel, Oil and Grease	\$ 10,144	\$ 9,500	\$ 8,500	\$ (1,000)	-11%
205-34-5233	R&M Machinery and Equipment part	\$ 9,593	\$ 30,000	\$ 30,000	\$ -	0%
205-34-5241	Shop supplies	\$ 1,760	\$ 2,500	\$ 1,500	\$ (1,000)	-40%
205-34-5339	On-Line Utility Bill Pay Fees	\$ 18,063	\$ 16,000	\$ 20,000	\$ 4,000	25%
205-34-5341	Electricity	\$ 119,300	\$ 115,000	\$ 129,035	\$ 14,035	12%
205-34-5342	Water	\$ 773	\$ 1,200	\$ 1,200	\$ -	0%
205-34-5344	Natural Gas	\$ 6,612	\$ 10,000	\$ 7,500	\$ (2,500)	-25%

SEWER FUND		12/31/2021	12/31/2022	2022/2023		2022/2023
Account number		2021 Actual	2022 Budget	2023 Budget	\$ Change	% Change
	Professional Services	\$ 5,665	\$ 80,000	\$ 60,000	\$ (20,000)	-25%
205-34-5356						
205-34-5370	Safety Workwear and Equipment	\$ 2,179	\$ 6,500	\$ 8,500	\$ 2,000	31%
205-34-5380	Professional Development	\$ 1,529	\$ 12,000	\$ 13,460	\$ 1,460	12%
205-34-5384	Internet Service	\$ 1,006	\$ 1,600	\$ 1,300	\$ (300)	-19%
205-34-5422	Small Tools	\$ 2,510	\$ 5,000	\$ 6,000	\$ 1,000	20%
205-34-5423	Construction Materials	\$ 3,244	\$ 4,000	\$ 4,000	\$ -	0%
205-34-5433	R&M Plant	\$ 55,804	\$ 54,000	\$ 65,000	\$ 11,000	20%
205-34-5434	R&M Collection	\$ 17,598	\$ 24,000	\$ 20,000	\$ (4,000)	-17%
205-34-5440	Sludge Disposal	\$ 28,820	\$ 28,000	\$ 50,000	\$ 22,000	79%
205-34-5455	Lab Supplies	\$ 6,785	\$ 6,500	\$ 5,000	\$ (1,500)	-23%
205-34-5533	Equipment Rental	-	\$ 2,500	\$ 2,500	\$ -	0%
205-34-5554	Sewer Testing	\$ 40,648	\$ 18,000	\$ 40,000	\$ 22,000	122%
205-34-5941	AEDs and First Aid Kits	\$ 1,030	\$ 8,500	\$ 3,000	\$ (5,500)	-65%
205-34-5969	Lab Equipment	\$ 2,480	\$ 8,000	\$ 6,500	\$ (1,500)	-19%
To Be Assigned	R&M Pumps			\$ 25,000	\$ 25,000	25000%
To Be Assigned	R&M SCADA			\$ 25,000	\$ 25,000	25000%
To Be Assigned	Propane			\$ 5,000	\$ 5,000	5000%
To Be Assigned	Collection System Emergency Repair			\$ 15,000	\$ 15,000	15000%
205-90-5614	2002 CWR&PDA Loan Principal	302,695.83	335,835.00	\$ -	\$ (335,835)	0%
205-90-5615	2002 CWR&PDA Loan Interest	17,290.91	8,666.00	\$ -	\$ (8,666)	0%
205-90-5616	2014 WWTP Bonds- Principal	110,000.00	110,000.00	\$ -	\$ (110,000)	0%
205-90-5617	2014 WWTP Bonds - Interest	52,036.87	62,885.00	\$ -	\$ (62,885)	0%
To Be Assigned	2022 GPR Loan Principal			\$ 47,151	\$ 47,151	
To Be Assigned	2022 GPR Loan Interest			\$ 26,200	\$ 26,200	
To Be Assigned	2022 CWR&PDA (SRF) Principal			\$ 618,315	\$ 618,315	

SEWER FUND		12/31/2021	12/31/2022			
Account number		2021 Actual	2022 Budget	2023 Budget	2022/2023 \$ Change	2022/2023 % Change
To Be Assigned	2022 CWR&PDA (SRF) Interest			\$ 1,249,115	\$ 1,249,115	
	TOTAL	\$ 1,191,539	\$ 1,492,519	\$ 3,691,127	\$ 1,751,358	117%

CAPITAL EXPENDITURES									
Account Number		Total Cost	Cost Through 2021	2022	2023	2024	2025	2026	2027
	Equipment:								
	Gator with Plow - Equipment	\$ 25,000				\$ 25,000			
	Vehicle Replacement	\$ 35,000	\$ -		\$ 35,000	\$ -			
	Capital Projects - Plant:								
211-80-4061	Water Reclamation Facility Expansion Engineering	\$ 5,310,409	\$ 2,515,501	\$ 1,226,761	\$ 940,888	\$ 627,259	\$ -	\$ -	\$ -
211-80-4083	Water Reclamation Facility Expansion Construction	\$ 48,106,061	\$ -	\$ 7,461,869	\$ 24,386,515	\$ 16,257,677	\$ -	\$ -	\$ -
211-80-4027	WRF Pump Replacement	\$ 43,249	\$ 21,249	\$ 22,000	\$ -	\$ -	\$ -	\$ -	\$ -
211-80-4084	WRF Risk and Resiliency Assessment and Emergency Response Plan	\$ 80,000		\$ -			\$ 80,000		
211-80-4085	WRF Lightening Protection	\$ 115,000		\$ 115,000					
211-80-4086	WRF Security Improvements	\$ 40,000		\$ 40,000					
211-80-4087	WRF SCADA Hardware Upgrades	\$ 35,000		\$ 35,000	\$ -	\$ -			
	Orbal System Rehabilitation	\$ 2,079,000				\$ 1,039,500	\$ 1,039,500		
	WRF MCC Equipment Cooling System	\$ 20,000			\$ 20,000				
	Capital Projects - Collection:								
211-80-4062	Collection System Improvement Projects		\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
211-80-4089	Viewpoint Lift Station Upgrades	\$ 760,000	\$ -	\$ 60,000	\$ 200,000	\$ 500,000			
211-80-4091	Sewer Over-Sizing Reimbursement - Sage Meadows 1st DA	\$ 315,425	\$ 192,225	\$ 32,175	\$ 12,375	\$ 30,520	\$ 48,130		
	Sewer Over-Sizing Reimbursement - Saddleback DA	\$ 288,030	\$ -	\$ -		\$ 100,000	\$ 100,000	\$ 88,030	
Total Capital Equipment and Projects					\$ 25,594,778	\$ 18,779,956	\$ 1,467,630	\$ 288,030	\$ 200,000

Lin No.	Description	Budget	Projected				
		2022	2023	2024	2025	2026	2027
		\$	\$	\$	\$	\$	\$
	Sources of Funds						
1	Revenue from Existing Water Service Rates	4,950,167	5,055,219	5,190,064	5,385,852	5,605,348	5,832,428
2	Additional Water Sales Revenue Required	0	252,761	531,982	848,945	1,207,987	1,611,392
3	Total Water Service Rate Revenue	4,950,167	5,307,980	5,722,045	6,234,797	6,813,335	7,443,821
4	Miscellaneous Revenue	1,324,068	24,786	25,553	26,373	27,554	28,824
5	Tap Fees	782,100	834,960	1,628,172	1,986,370	2,062,351	2,127,478
6	Property Tax Revenue	85,593	85,593	0	0	0	0
7	ARPA Funding	1,311,000	0	0	0	0	0
8	Bond/Loan Proceeds	10,500,804	13,350,761	948,435	0	0	0
9	Future State Loans	0	0	4,500,000	0	0	0
10	Transfer From Debt Service Fund/General Fund	653,000	0	0	0	0	0
11	Investment Income	59,945	41,474	30,279	20,832	24,102	31,626
12	Total Sources	19,666,677	19,645,554	12,854,485	8,268,372	8,927,342	9,631,749

WATER FUND		12/31/2021	12/31/2022	2023	2022/2023	2022/2023
Account number		2021 Actual	2022 Budget	Budget	\$ CHANGE	% CHANGE
204-34-5100	Wages & Salaries	\$ 287,446	\$ 377,147			
	General			\$ 395,899		
	Water			\$ 481,126		
	Sewer					
	Drainage					
	Street					
	Park					
204-34-5102	Benefits	\$ 109,020	\$ 153,678			
	General			\$ 122,244		
	Water			\$ 206,895		
	Sewer					
	Drainage					
	Street					
	Park					
204-34-5214	Office Supplies	\$ 80	\$ 700	\$ -	\$ (700)	-100%
204-34-5221	Chemicals	\$ 212,800	\$ 180,000	\$ 250,000	\$ 70,000	39%
204-34-5227	Propane	\$ 18,216	\$ 24,000	\$ 28,000	\$ 4,000	17%
204-34-5229	Permit and Program Fees	\$ 1,850	\$ 11,500	\$ 2,000	\$ (9,500)	-83%
204-34-5231	Fuel Oil and Grease	\$ 13,691	\$ 15,000	\$ 7,500	\$ (7,500)	-50%
204-34-5233	R&M Machinery and Equipment Parts	\$ 7,161	\$ 14,000	\$ 15,000	\$ 1,000	7%
204-34-5241	Shop Supplies	\$ 7,590	\$ 3,500	\$ 1,500	\$ (2,000)	-57%
204-34-5244	Tires & Tubes	\$ 754	\$ 4,000		\$ (4,000)	-100%
204-34-5334	Water Testing	\$ 40,428	\$ 80,000	\$ 80,000	\$ -	0%
204-34-5339	On-line Utility Bill Pay Fees	\$ 25,280	\$ 22,000	\$ 27,000	\$ 5,000	23%
204-34-5341	Electricity	\$ 94,334	\$ 80,000	\$ 80,000	\$ -	0%
204-34-5345	Telephone Service	\$ 684	\$ 700	\$ 700	\$ -	0%
204-34-5351	Permit Fees	\$ 580	\$ 11,500		\$ (11,500)	-100%
204-34-5352	Water Resource Legal Services	-	\$ 50,000	\$ 30,000	\$ (20,000)	-40%
204-34-5356	Professional Services	\$ 73,786	\$ 60,000	\$ 60,000	\$ -	0%
204-34-5370	Safety Workwear & Equipment	\$ 1,477	\$ 7,500	\$ 28,000	\$ 20,500	273%
204-34-5380	Professional Development	\$ 6,492	\$ 14,000	\$ 13,610	\$ (390)	-3%
204-34-5384	Internet Service	\$ 1,531	\$ 1,000	\$ 2,200	\$ 1,200	120%
204-34-5422	Small Tools	\$ 10,047	\$ 12,500	\$ 8,000	\$ (4,500)	-36%
204-34-5423	Construction Material	-	\$ -	\$ 4,000	\$ 4,000	4000%

WATER FUND		12/31/2021	12/31/2022	2023	2022/2023	2022/2023
Account number		2021 Actual	2022 Budget	Budget	\$ CHANGE	% CHANGE
204-34-5433	R&M Plant	\$ 139,007	\$ 120,000	\$ 120,000	\$ -	0%
204-34-5434	R&M Distribution	\$ 35,921	\$ 40,000	\$ 80,000	\$ 40,000	100%
204-34-5435	RM Supplies Service Hydrants	\$ 3,807	\$ 20,000		\$ (20,000)	-100%
204-34-5440	Sludge Removal	-	\$ 125,000	\$ 285,000	\$ 160,000	128%
204-34-5455	Lab Supplies	\$ 16,424	\$ 15,000	\$ 12,500	\$ (2,500)	-17%
204-34-5533	Equipment Rental	\$ 700	\$ 5,000	\$ 2,500	\$ (2,500)	-50%
204-34-5560	County Treasury Fees	\$ 2,363	\$ 3,000	\$ 2,500	\$ (500)	-17%
204-34-5593	NPIC Water Lease Agreement	\$ 1,219,501	\$ 2,058,854	\$ 2,300,000	\$ 241,146	12%
204-34-5825	Hydrant Meter	\$ 2,262	\$ 10,000	\$ -	\$ (10,000)	-100%
204-34-5903	Water Meters - New Homes	\$ 49,263	\$ 30,000	\$ 30,000	\$ -	0%
204-34-5941	AEDs and First Aid Kits	\$ 16,582	\$ 20,000	\$ 3,000	\$ (17,000)	-85%
204-34-5958	WTP Security/Monitor	\$ 9,712	\$ 35,000	\$ -	\$ (35,000)	-100.0%
204-34-5961	Sludge Pump	-	\$ 3,000	\$ -	\$ (3,000)	-100.0%
204-34-5963	Meter Replacement	\$ 21,276	\$ 28,000		\$ (28,000)	-100.0%
204-34-5969	Lab Equipment	\$ 10,372	\$ 25,000	\$ 20,000	\$ (5,000)	-20.0%
204-90-5612	Berkadia: Principal	\$ 25,000	\$ 27,000	\$ 27,000	\$ -	-
204-90-5613	CWCB Loan Principal	\$ 91,036	\$ 53,248	\$ 53,248	\$ -	-
204-90-5622	Berkadia: Bond Interest	\$ 3,647	\$ 2,750	\$ 2,750	\$ -	-
204-90-5623	CWCB Kiab- Interet	\$ 24,150	\$ 4,345	\$ 4,345	\$ -	-
204-90-5626	2001 CWR&PDA Loan Principal	\$ 69,948	\$ 36,040		\$ (36,040)	-100%
204-90-5627	2001 CWR&PDA Loan Interest	\$ 3,546	\$ 721		\$ (721)	-100%
204-90-5630	CWR&PDA 2019 Series A Interest	\$ 1,025,372	\$ 1,049,857	\$ 1,049,857	\$ -	-
204-90-5631	CWR&PDA 2019 Series A Principal	\$ 254,314	\$ 414,466	\$ 414,466	\$ -	-
To Be Assigned	Raw Water Fees & Assessments			\$ 27,000	\$ 27,000	27000%
To Be Assigned	Distribution System Emergency Repair			\$ 15,000	\$ 15,000	15000%
To Be Assigned	R&M SCADA			\$ 25,000	\$ 25,000	25000%
TOTALS		\$ 3,937,451	\$ 5,249,006	\$ 6,317,840	\$ 1,068,834	20.4%
204-56-5000	Transfer to GF	\$ 916,726	\$ 974,426		\$ (974,426)	(1)
204-56-5001	Transfer to CIP	\$ 932,502	\$ 13,617,804		\$ (13,617,804)	(1)
		\$ 4,854,177	\$ 6,223,432	\$ 6,317,840		

CAPITAL EXPENDITURES											
Account Number	NEW		Total Cost	Costs Through 2021	2022	2023	2024	2025	2026	2027	NOTES
		Equipment:									Rolling Stock only
211-80-5021		Leak Repair Trailer	\$ 38,000		\$ 38,000						Underway. Will be complete in 2022.
		Vehicle Replacement	\$ 35,000			\$ 35,000					Replace 2008 Chevy 1500
		Front End Loader	\$ 225,000	\$ -			\$ -	\$ 225,000			Needed for increased solids handling with expanded treatment facility.
		Capital Projects - Plants:									
211-80-4010		Water Plant Expansion Engineering and Construction	\$ 39,094,186	\$ 1,494,353	\$ 8,738,562	\$ 17,394,004	\$ 11,467,267				The completion of this project will double the Town's water treatment capacity. This will ensure the Town can meet its 20 year growth projections.
211-80-4014		Wilson Wellhouses Improvements	\$ 450,737	\$ 382,737	\$ 68,000	\$ -					Underway. Project downsized to reduce expenses. May need to carry-over to 2023.
211-80-4059		WTP Filter Media Replacement	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	Will be completed in 2022. Scope reduced to save money.
211-80-4079		Pretreatment Sonde	\$ 40,000	\$ -		\$ -	\$ 40,000	\$ -	\$ -	\$ -	Deferred to 2024.
211-80-4080		WTP Security Fence	\$ 50,000		\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	Completed in 2022
211-80-4081		WTP Security Improvements	\$ 40,000		\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	Completed in 2022
211-80-4082		WTP Lightening Protection	\$ 195,000		\$ 195,000	\$ -	\$ -	\$ -	\$ -	\$ -	Underway. Will be complete in 2022.
		2 MG Tank Coating	\$ 1,300,000	\$ -		\$ 1,300,000	\$ -	\$ -	\$ -		Further pricing information expected soon.
		Tank Aeration Study - Disinfection byproduct rule compliance	\$ 75,000	\$ -		\$ 75,000	\$ -	\$ -	\$ -	\$ -	Decreased 2023 dollars to \$75K. Performing a study first to determine what we actually need.
		WTP Covered Equipment Storage	\$ 60,000	\$ -		\$ -	\$ 60,000	\$ -	\$ -	\$ -	2022 adopted budget CIP shows \$60,000 in 2024. No change.
		Pre-Treatment Facility Security Fencing	\$ 50,000			\$ 50,000					Additional land at the pretreatment facility. Need to secure.
		Pre-Treatment Facility Improvement - Concrete	\$ 20,000			\$ 20,000					Replace current mud access driveway
		WTP Admin Building Design Alternatives	\$ 100,000				\$ 50,000	\$ 50,000			Admin building was removed from the expansion project. Still need an admin building in the future.
		WTP Admin Building Construction	\$ 1,200,000					\$ 600,000	\$ 600,000		Admin building was removed from the expansion project. Still need an admin building in the future.
		Pre-Treatment Facility Needs Assessment	\$ 75,000				\$ 75,000				Evaluate future process and raw water pumping requirements and improvements.
		1 MG Tank Coating	\$ 1,300,000					\$ 1,300,000			Further pricing information expected soon.
		Capital Projects - Distribution:									
211-80-5013		Water Efficiency Program	\$ 612,000	\$ -	\$ 140,000	\$ 25,000	\$ 177,000	\$ 170,000	\$ 100,000		The largest expenditure in this project in 2024 and beyond is to purchase both meters and network infrastructure to encourage users to manage their own water use and provide better water use information. In 2023 the program will also develop water efficiency programs that will encourage water efficiency. The goal of these programs will be to develop them so that we can attain grant money for the actual implementation of possible programs such as: garden in a box and other community outreach and education.
211-80-4015		Bulk Water Dispenser	\$ 80,000	\$ -	\$ 80,000		\$ -	\$ -	\$ -	\$ -	Completion expected in 2022.
211-80-4019		Distribution System Master Plan	\$ 60,000	\$ -	\$ 60,000						Completed in 2022
211-80-4020		Buffalo Creek Booster Station Upgrade	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000				Defer 2023 to 2024
211-80-4018		Fire Hydrant Replacement	\$ 274,104	\$ 60,000	\$ 66,000	\$ 72,600	\$ 75,504				This is an ongoing replacement program
211-80-4021		Distribution System Improvement Projects	\$ 330,631	\$ 40,000	\$ 50,000	\$ -	\$ 55,125	\$ 57,881	\$ 60,775	\$ 66,850	Project moved to 2024 as there is still future scope of work to complete; anticipate the work will be in 2024 and beyond. There are always improvement projects; staff wants to ensure we have a strategic perspective
		Water Over-sizing Reimbursement Saddleback Subdivision	\$ 301,182				\$ 100,000	\$ 100,000	\$ 101,182		Project moved by one year to reflect the Development Agreement and expected construction
		TOTAL				\$ 18,971,604	\$ 12,124,896	\$ 2,502,881	\$ 861,957	\$ 66,850	

FUNDED FROM RAW WATER RESERVES

		Water Source Development Plan	\$ 125,000			\$ 125,000					Water is a finite resource. While the Town currently wants development to bring their own water resources, as water issues become more complex, the Town needs to ensure all long-term water issues are identified with possible future actions. This study is NOT funded with rates.
		Water Purchase	\$ 2,350,000			\$ 2,350,000					While development is encouraged to have its own water resources at the time of development, water shares are always important to a municipality for future use. There is no identified shares available at this time, but this would appropriate monies to allow staff to immediately purchase shares, if they become available.